

TRIPURA GAZETTE



Published by Authority
EXTRAORDINARY ISSUE

Agartala, Saturday, March 30, 2019 A. D., Chaitra 9, 1941 S. E.

PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2019(Part-II)

Dated, Agartala, the 30th March, 2019

Notification No. 08/2019-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9 and sub- section (5) of section 15 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura in the Finance Department, No.1/2017-State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, *vide* number 230, dated the 29th June, 2017, namely:-

In the said notification, in Schedule III - 9%, after serial number 452P in column (1) and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)
"452Q	Any chapter	<p>Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub- section 4 of section 9 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), as prescribed in notification No. 07/2019- State Tax (Rate), dated 30th March, 2019, published in Tripura Gazette, <i>vide</i> number 738, dated 30th March, 2019.</p> <p><i>Explanation.</i> For the purpose of this entry,--</p> <p>(i) the term "promoter" shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).</p> <p>(ii) "project" shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP).</p> <p>(iii) the term "Real Estate Project (REP)" shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).</p> <p>(iv) "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.</p>

		(v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/ heading/ sub heading or tariff item elsewhere in this notification.
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2. This notification shall come into force with effect from the 1st of April, 2019.

By Order of the Governor,

(Nagesh Kumar B, IAS)
Joint Secretary
Government of Tripura
Finance Department

Note:- The principal notification No.1/2017-State Tax (Rate), dated the 29th June, 2017 was published in the Tripura Gazette, Extraordinary Issue, vide number 230, dated the 29th June, 2017 and last amended by notification No. 24/2018- State Tax (Rate), dated the 31st December, 2018, published in the Tripura Gazette, Extraordinary Issue, vide number 1422, dated the 31st December, 2018.